&c

INSTRUCTIONS

FOR

OFFICERS

OF THE

Duties on *Hides*, &c.

INSTRUCTIONS

FOR

OFFICERS

OF THE

Duties on Malt, &c.

INSTRUCTIONS

FOR

OFFICERS

OF THE

Duties on HIDES, &c.

LONDON:

Printed in the Year M,DCC,LXXV.

INSTRUCTIONS

FOR

BRITISH MUSEUM

&c. &c.

LONDON:

Printed in the Year MDCCLXXV.

INSTRUCTIONS

FOR

Officers of the Duties on Hides, &c.

I. BEFORE you intermeddle in your office, you muſt take the oaths which are appointed to be taken by law; and if you are employ'd in a foot-walk, you muſt ſurvey every tanner, &c. therein at leaſt once a day, and oftner where needful, and that at uncertain times, the better to diſcover any foul practice; and upon each ſurvey to enter the condition of the yard upon the ſpecimen-paper, which is to be kept at each trader's; and the ſeveral remarks of notices, goods taken out, or goods mark'd, or ſuch of them as you happen to meet with on your ſurvey, muſt be immediately enter'd in your leidger: But where

where you meet with none of thoſe remarks you need not enter the ſurveys in your book (*viz.* if Nil.) unleſs it be to prevent the appearance of above three days wide ſurvey, which in no caſe will be allow'd of without the ſpecial leave of the board.

IF you are employed in a ride, you muſt conſult with your ſuperviſor which place will be moſt proper for your reſidence, in order to ſecure this as well as other branches of the revenue under your care; which place of reſidence muſt in all reſpects be ſurveyed as a foot-walk, and the ride as often and in the ſame manner as is enjoin'd in the exciſe inſtructions.

II. YOU muſt inſert in an entry-book, which is to be kept at the Exciſe-Office, copies of all the entries made by tanners, tawers, *&c.* in ſuch manner as is enjoined in the 16th article of the Exciſe inſtructions; and you muſt obſerve that all tanners, *&c.* are to give notice in writing, by the ſpace of two days, of the day, and hour of the day, before they take goods out of the wooze, *&c.* in order to dry, unleſs in foot-walks, or other yards, which are ſurveyed every day, one day's notice for taking out or for marking will be allowed of, which notices you are to put on a file kept for that purpoſe at the Exciſe-

Office

Office, or ſuch other place where the journal is kept, putting a blank paper between each rounds: The traders are alſo to make entries of their goods within two days after they are taken out; you muſt therefore leave a new entry-paper at each trader's houſe, the laſt ſurvey you make in the old book, and take thence the old ones to the office, that at the ſitting, your collector or ſuperviſor may compare them with the book, and adminiſter the oath to the traders (or ſuch proper ſervants as they ſhall appoint;) all which entries you are to put on another file, and put a blank paper between each round, as before directed. And if any tanner, *&c.* ſhall not take out goods in order to dry at or near the time mentioned in the notice, then ſuch tanner, *&c.* is obliged to give a freſh notice, after the ſame manner, and under the ſame reſtrictions, as if no former notice had been given

III. WHEN on your ſurvey you find any butts, backs, hides or calve ſkins newly taken out, you are to take an account of them by tale, and compare the ſame with the trader's entry: You are alſo, as often as poſſible, to take ſuch other goods by tale as are newly taken out, and not to ſkreen your neglect thereof with a pretence of other buſineſs, unleſs it really be ſo,

ſo, and in ſuch caſes, you muſt immediately write over the ſaid goods (not examined.) And as a check to prevent the traders carrying away any butts, backs, hides or ſkins, &c. as are drying or dryed before marked, and charged, and ſupplying their places by others privately taken out, you are frequently to count the number of ſuch kinds of hides or ſkins, &c. and obſerve the condition of them: If you find any miſſing, or ſome of the ſame taken out near dryed, and others wet, you may juſtly ſuſpect fraud; and in ſuch caſes you are to uſe your beſt endeavours to detect them, that informations may be laid for removing before marked, or for taking out without notice.

IV. YOU are to weigh and mark as ſoon as poſſible after the notice is ſhewn in the journal, and frequently to try the weights and ſcales one againſt another, and ſee that they are juſt, before you proceed to weigh. You are to mark each draught out of the ſcales, and not to weigh two or more draughts before you mark.

V. THE ſeveral draughts of goods weighed off, and the remarks which you meet with upon your ſurvey, muſt be immediately entered at the latter end of your book,

book, in ſuch manner as is preſcribed in the ſpecimen of a leidger; which remarks muſt be tranſcribed into the Exciſe-journal at the ſame time as thoſe are for common brewers, victuallers, *&c.* and without any line of ſeparation betwixt them, always cloſing the ſaid remarks with the words (reſt ſilent) or (none elſe to enter) as uſual; and if your diviſion have no other duties than thoſe of hides, there muſt be a journal on purpoſe kept conformable to that for exciſe.

VI. YOU are to obſerve that butts, backs and hides are to be marked on each buttock, except hairy horſe on the flank, calf, hog, and dog ſkins tanned above the tail, other ſkins in the neck; and no leather is to be marked on the fleſh ſide; that the mark may be as conſpicuous and plain as may be, after the hides and ſkins are curried, pared, and grounded.

VII. WHEN you diſcover that any tanner, *&c.* has ſhaved or impaired his ſkins contrary to law, or has not kept his hides or ſkins that have not been duly marked ſeparate and apart from his hides or ſkins that have been duly marked, or has not for the ſpace of twenty-four hours next after ſuch goods are marked, kept ſeparate from thoſe of a former marking, unleſs

unleſs they have been ſooner reweighed, or taken an account of, by the ſupervisor, you are in ſuch caſes to give notices thereof by the firſt opportunity to your collector or ſupervisor, that ſuch offender may be proſecuted as the law directs.

VIII. YOU muſt ſwear the traders to their goods *ad Valorem* at the ſame time you make ſuch charges in your book, and after you have ſign'd thoſe affidavits, you muſt put them on the notice file. And you muſt title the columns in your leidger for goods taken out and goods weigh'd and mark'd, with the name of ſuch kinds as each trader generally deals in, with that regular order as is ſpecify'd in the ſeveral ſchemes, ſo that the titles in your leidger, voucher and abſtract, may exactly agree with the collector's leidger, *viz.* firſt ſheep and lamb, *&c.* You muſt likewiſe title and enter your ſurveys on the ſpecimens according to the form herewith ſent you.

IX. YOU muſt be very careful of the ſtamp committed to your care, for if you loſe it you will be diſcharged your employment; and that no fraudulent uſe may be made thereof, when you have no occaſion to carry it about you, it muſt be locked up in ſafety, and you muſt always keep the key yourſelf. You are frequently to obſerve

obſerve the marks on leather, whether the ſame are ſtruck with a true or falſe ſtamp; the ſtamps in *North-Britain* are diſtinguiſhed from thoſe in *England* by the letters *N. B.* and the Cuſtom-houſe ſtamps have the letter *I*, which denotes import.

X. BY running wet goods from the tanners to the curriers, or by privately waſhing ſkins at the oil mills, great miſchief may be done to the revenue, without a check on them; you are therefore required to make cautionary ſurveys on ſuch as often as you can, entering thoſe ſurveys at the latter end of your leidger, and on the ſpecimen papers, to be kept at the curriers and oil-mills reſpectively; and if you meet with any leather in their poſſeſſion, or if by examining of leather at fairs or markets, you find any unmarked, and cannot receive ſatisfaction that the duty thereof has been charged, you muſt in either caſe ſeize the ſame. You are likewiſe to take notice, that if leather be ſtamped when it is wet, the mark will ſhrink, and not appear ſo large and fair as it does upon leather marked when dry; if therefore you find reaſon to believe that any leather hath been ſo marked, there is cauſe to ſuſpect the duty thereof hath not been fairly charged, it being contrary to the trader's intereſt to have their leather weighed in ſuch condition;

tion; you are in ſuch caſe to acquaint your collector or ſupervisor therewith, as alſo with the number of the ſtamp, that the board may have knowledge thereof in order to prevent ſuch practice.

XI. It being ſuſpected that ſome traders enter oil deer ſkins for ſheep and lamb, and tawed calf ſkins for ſlinks, that you may not be ſo impoſed on, you are induſtriouſly to apply yourſelf to get a good knowledge in the various kinds of leather, in order to diſtinguiſh one ſpecie from another; for in all ſheep and lamb ſkins the gaſh of the knife will appear in the ſhanks, whereas in buck and doe ſkins the ſhanks are ſmooth by reaſon of their being caſed, and not flay'd as ſheep and lamb are; and if the ſhanks ſhould be cut off, there is reaſon to ſuſpect it to be done with deſign of fraud, and where you are doubtful, you are to make the beſt charge, and let the trader diſcharge himſelf.

XII. IN charging pieces of tawed horſe hides, or other hides, and pieces of beaver ſkins, you may make uſe of the following method, *viz.* weigh a dozen of midling beaver ſkins, and enter the weight thereof on the top of the leaf, which will be a

fixt

fixt diviſor to find out the dozens and odd ſkins contained in a parcel of pieces of beaver ſkins: as for example ſuppoſe the number of pieces of beaver ſkins weigh 780 pounds, which being divided by 16, the weight of a midling dozen, it brings out 48 dozen and 9 ſkins to be charged in your book; alſo to ſuppoſe the 780 pounds to be pieces of horſe hides, and the diviſor 16, to be the weight of a midling horſe hide, then will your charge be 48 ¾ of horſe hides, and if the ſame weight ſhould be pieces of tawed other hides, and divided by 32, being the ſuppoſed weight of one middling other hide, then will your charge be 24⅓ of other hides.

XIII. WHERE you find any vellum or parchment in the hands of the diſtributors of the Stamp-office not marked with the leather ſtamp, yet if the ſame appears, to have the price mark of the Stamp-office duties thereon, you are to let the ſame paſs, as having paid the duties of vellum and parchment.

XIV. NOTWITHSTANDING you are in the third article directed frequently to take a check account of butts, backs, hides

backs, hides and ſkins, &c. you are nevertheleſs, as often as you can, to make up a general account with the traders, at which time you muſt tell over all the ſeveral kinds of hides and ſkins, &c. remaining in their hands unmarked, and ſee whether they will balance the account of the ſame kinds of goods taken out and remaining in your leidger not charged.

XV. IN making up your leidger, great care muſt be taken, that the ſeveral kinds of leather are truly footed, both in taking out and charging columns, whereby an exact account of goods not charged and marked, and the fractional parts of a pound weight, with the unequal parts of *ad Valorem*, may be fairly brought down to be transferred to the ſucceeding round, as is ſhewn in the ſpecimens for book-keeping, and you are not to inſert unequal parts of *ad Valorem* in your vouchers, and that the goods charged may be duly monyed, ſuch oil-ſkins and pieces of ſkins as are not particular rated, are to pay 15*l. per cent.* and 2*d. per* pound; pates and tails ſeparately tanned, and all ſkins and pieces thereof not particularly rated, with goat ſkins in common tannage, are to pay 30*l. per Cent. ad Valorem*, and all other hides

hides and ſkins are to pay by weight or tale, as is particularly ſet forth in the tables of rates. And you are to be very careful that you do not, on any pretence of the traders, charge any hides or ſkins, or pieces thereof *ad Valorem*, which are to be charged by weight or tale; whenever you do ſo it will be conſtrued to be done in their favour, and you will thereby incur the diſpleaſure of the board.

XVI. AS to the making up of your vouchers, and attending the collector therewith at the ſitting, keeping of your inſtructions at the end of your book, and (upon a remove) to leave them together with your ſtamp and acts of parliament with your ſucceſſor: The entering of a ſcheme of your diviſion and the amounts of the rounds in the front of the book, with a ſcheme of the traders entered places in ſome part thereof; ſigning your name thereto: Your forbearance of ſcratching, altering of figures, entering of feigned ſurveys, taking of fees, compounding of frauds, receiving of duty, or taking up arrears, without the collector's directions in writing, with what other injunctions are in the exciſe or any other inſtructions which

which may be applicable to this duty, and are not herein particularly expreſſed, you muſt in every reſpect obſerve and comply with, as if they were actually repeated in the body of theſe inſtructions.

Deſcription

Deſcription of leather that is not denominated by the ſpecie or kind that produced it, viz. *butts*, *backs*, *bends*, *clouting-leather*, *and crops*: *All which are applied for ſole leather*: *Alſo of upper-leather*, *diſtinguiſhed by the Names of offals*, *roundings*, *rands*, *wombs*, *and dibbings*, *and firſt of butts*.

Butts — Are generally made from the largeſt ox-hide, bull, ſteer, or cow, and are tann'd whole; except the pates and tails, which are cut off, and ſeparately tann'd. Hides thus tann'd, tho' from the moſt part they are called butts, yet in *Hampſhire* and ſome other places, as *Briſtol* and thereabouts, they call them bends.

Backs — Are made from ſmall hides as much as from large ones; and for conveniency in tanning, and afterwards for packing them for exportation, they are ſlit down the back in two parts; ſo that when we take an account of this ſort, we may have 21 ſides of leather taken out, which are inſerted in our books 10½ backs. *Note*, The pates and tails are alſo cut off theſe hides, and are ſeparately tann'd.

N. B.

N.B. Butts and backs are chiefly to be found in *London*, and about 60 miles round the ſame.

Bends — Are cut out of the beſt part of the hides, *viz.* the backs, ribs, ſhoulders, and buttocks, into as many pieces as the cuſtom of the country and the indigence of the ſhoemakers, *&c.* requires, and then tann'd in the ſame manner as butts and backs are; ſo that out of a hide there may be 6, 8, or 10 bends, as appears in many remote collections.

Clout Leather — Are only a ſmaller ſort of bends, the beſt part of a hide being cut into 20 or 30 pieces; but they are not immediately hung up to dry when taken out of the wooze, as butts, backs, and bends are; but when ſufficiently tanned they are laid in a hole cover'd with horſe dung, whereby when dry, the leather becomes very hard and black. This ſort is to be found more particularly in *Taunton*, *Exon*, *Tiverton*, and *Cornwall* collections.

Crope ſoles are cut out of the back of a good upper leather hide after it is tanned.

The

The offal part of the hides commonly found in remote collections, are in ſome countries diſtinguiſhed by the name of roundings. In *Norfolk*, wombs, dibbings and heads; in other countries rands. Offal is only the thin part of thoſe hides the bends and clout-leather were cut from, *viz.* the belly, flanks and ſhanks, of the hide, which rounding, *&c.* are cut into ſeveral pieces, and tanned for upper leather.

All other goods tanned, tawed or dreſſed in oil, are diſtinguiſhed by the ſpecie or kind that produces them.

N. B. Hides being at many places cut into bends, *&c.* of very different ſizes, *viz.* ſome not above 4 or 5 pounds weight, and others 15 or 20, it is neceſſary to enter them in diſtinct columns, *viz.* the large in one column, and the ſmall in another, and in ſome places it may be proper to title 3 columns, *viz.* one with L for large, another with M for midling, and the third with S for ſmall; and weigh each ſort ſeparate, but when two or three ſorts are weighed at a time, the weight of the whole may be entered in one charge column agreeable to the following example.

A———*B*———Tanner
Hides, *&c.* taken out to dry.

	N to take out.	Bends L	Bends M	Bends S
		N°	N°	N°
June 24	25 M 6	45	23	31
25 M 7		11	14	15
	Tot.	56	37	46
	Tot. charged	17	17	16
	Transfer	39	20	30

Ditto Charged and Marked.

N. to mark		Bends L	Bends M	Bends S	
		N°	N°	N°	Wt
N	Transfer				
		17	17	16	507
		17	17	16	507

A—*B*——Tann[er]

Draughts.

	N°	Wt
June Bends		25
	08	120
	09	131
L	17	
	10	102
	07	74
M	17	
S	06	80
		507

When there happens not to be room enough in the Book to enter each size in a separate Column, they may be distinguished thus

Bends
L 17
M 17
S 16 } 507

A

SPECIMEN

OF THE

HIDE LEIDGER.

Worceſter. *Rowland Smith,* Tanner.

Hides, &c. taken out to dry. || Ditto.

Month and Days	Notices when to take out	Sheep and Lamb	Butts and Backs	Hides	Calves and Kipps	Hogs and Dogs	Seals	Roans	Goats	Pieces, &c. ad Valorem	Notice to Mark	Sheep and Lamb.		Butts and Backs	
1772	———	N°	N°	N°	N°	N°	N°	N°	N°	N°	-	N°	Wt.	N°	Wt.
June 23d	25. M. 6.	328	19	24	358	-	-	-	Pates 20 Tail 60		N	-	00½	-	-
25. M.p.6	26. M. 8.	120	-	-	-	-	-	-	Colt	01	N	-	-	19	760
26. M. 7.	- - - - -	-	20	-	-	-	-	-	-	- -	N	328	345	-	- -
27. M. 6.	28. M. 8.	-	-	-	-	-	-	-	-	- -	-	-	- -	-	- -
28. M.p.8	- - - - -	140	-	-	-	02	-	-	Deer	01	-	-	- -	-	- -
29. M.p 9	- - - - -	-	-	-	-	-	-	-	-	Nil	-	-	- -	-	- -
	Total	588	39	24	358	02	-	-	-	83	-	328	345½	19	760
												19			
												06			
Tot.	charg'd.	328	19	06	308	-	-	-	-	- -	80	308 — 661			
June 29.	to be transfer'd	260	20	18	50	02	-	-	Colt Deer	01 01	N	-	- -	-	- -

Charg'd and Mark'd.

Hides		Calves and Kipps		Hogs and Dogs		Seals		Roans		Goats		Pieces, &c. ad Valorem	Value		
N°	Wt	N°	Wt.	N°	Wt	N°	Wt	N°	Wt	N°	Wt.	N°	l.	s.	d.
Transf	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	00	00	02¼
06	197	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	-	308	888	- -	- -	- -	- -	- -	- -	- -	Pates Tails	20 60	00	13	03
- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Sent to the Office the 26		
- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Nil	- -	- -	- -
- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Nil	- -	- -	- -
06	197	308	888	- -	- -	- -	- -	- -	- -	- -	- -	80	00	13	05¼
			197												
			760						The	equal	Part	- -	00	13	04
			345												
			- -												
			2190								Duty	- -	13	17	09
- -	-	- -	00 ½	- -	- -	- -	- -	- -	- -	- -	- -	- -	00	00	01¼

Ditto. *John Edridge,* Tawer.

Hides, &c. taken out to dry chargeable ℔ Week						Ditto taken out chargeable ℔ Tale							Ditto	
Month and Days.	Notices when to take out.	Sheep and Lamb.	Calves and Kipps.	Seals.	Buck and Doe.	Slink Calve without Kid and Dog.	Beaver and Goats.	Slink Calve with Hair on.	Horse Hides	Other Hides.	Pieces, &c. ad Valorem	Notices to mark.	Sheep and Lamb.	
1774	———	N°	N°	N°	N°	D.O	D.O	D.O	N°	N°	N°	—	N°	Wt
June 23d	25 M 7	260	48	—	04	7 6	—	6 5	18	12	—	N	—	—
25 M p 6	26 M 6	120	—	—	—	—	—	—	—	—	—	—	260	201
26 M p 7	27 M 6	—	—	—	—	—	—	—	—	—	Nil	N	—	—
27 M p 6	———	140	12	—	—	—	—	—	—	Ass badge	01 01	N	—	—
29 M p 8	30 M 8	—	—	—	—	—	—	—	—	—	Nil	N	120	134
	Total.	520	60	—	04	7 6	—	6 5	18	12	02	—	380	335
Tot.	Charg'd	389	40	—	04	5 0	—	5 0	16	07	02			
June 29 to be transfer'd	30 M 8	140	20	—	—	2 6	—	1 5	02	05	—	N	—	—

Weigh'd and Mark'd.						*Ditto* Mark'd *per* Tale.							
Calves and Kipps		Seals		Buck and Doe.		Slink Calve without, Kid and Dog.	Beaver and Goats	Slink Calve with Hair on.	Horſe Hides	Other Hides	Pieces, &c. ad Valorem	Value	
N°	Wt.	N°	W	N°	Wt.	D.O	D.O	D.O	N°	N°	N°	l. s. d.	
Tran	sfer	—	—	—	$00\frac{1}{4}$	—	—	—	—	—	—	0 0 2	
40	71	—	—	—	—	5 : 0	—	—	10	02	—	—	
—	—	—	—	—	—	—	—	—	—	—	Nil	—	
—	—	—	—	—	—	—	—	5 ; 0	06	05	—	—	
—	—	—	—	04	$06\frac{1}{2}$	—	—	—	—	Aſs Badger	01 01	0 3 6	
—	—	—	—	—	—	—	—	—	—	—	—	—	
40	71	—	—	04	$06\frac{3}{4}$	5 : 0	—	—	16	07	02	0 3 8	
									The	equal	Part	0 3 6	
											Duty	5 12 10	
—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	$06\frac{3}{4}$	—	—	—	—	—	—	0 0 0	

Ditto, John Savignac, Oil-Dreſſer.

Hides, &c. waſh'd and taken out to dry.

Month and Days.	Notices when to take out.	Sheep and Lamb.	Hides.	Deer.	Goats and Beaver.	Calve.	Pieces, &c. ad Valorem	Notices to mark.
1774		N°	N°	N°	N°	N°	N°	
June 23d		4700	06	240				N
25 M p 7	26 E 6						Nil	
26 M 9							Nil	
26 E p 6			20	400		Dogs	02	N
29 M 8							Nil	
	Total.	4700	26	640			02	
Total	Charg'd	1000	06	240			02	
June 29, to	be transfer'd	3700	20	400				

Ditto, Charg'd and Mark'd.

Sheep and Lamb.		Hides.		Deer		Goats and Beaver.		Calves.		Pieces, &c ad Valorem	Value.	
N°	Wt.	N°	Wt.	N°	Wt.	N°	Wt.	N°	Wt.	N°	l. s. d.	W
Transfer										Nil		
										Nil		
1000	649	06	72	100	109							
										Nil		
				140	154				Dogs	02	0 : 1 : 6	01
1000	649	06	72	240	263					02	0 : 1 : 6	
		240			72							
		246			335		The equal Part				0 : 1 : 3	
									Duty		16 : 10 : 1½	
											0 : 0 : 3	

Ditto, William Matthews, Parchment-Maker.

Skins taken out in order for Vellum and Parchment.						Vellum & Parchment charg'd and mark'd.				
Month and Days.	Notices when to take out.	Calve Skins		Sheep Skins		Notices to mark.	Vellum.		Parch-ment	
1774		Doz.	O. S.	Doz.	O.S.	—	Doz.	O.S.	Doz.	O.S.
June 23d	25 M 8	—	—	—	Nil	—	—	—	—	Nil
25 M 8	—	02	00	10	06	—	—	—	—	Nil
27 M 6	—	—	—	—	Nil	N	—	—	—	Nil
28 M 10	29 M 8	Sent	to my	Dodg	ings	—	—	—	—	—
29 M p 8	—	—	—	05	00	—	01	00	05	04
	Total	02	00	15	06	—	01	00	05	04
Total	Charged.	01	00	05	04	—	Duty	l. 00	s. 11	d. 00
June 29th To be	transfer'd.	01	00	10	02	—	—	—	—	Nil

Rowland Smith, Tanner

Draughts.

N°	Wt.	N°	Wt.
June 25th Butts.			
04	159		
04	147		
04	153		
04	154		
03	147		
19 :	760		
Hides.			
03	94		
03	103		
06 :	197		
June 26th Bazils.			
80	87		
80	85		
80	79		
88	94		
328 :	345		
Calves.			
50	141		
50	144		
50	145		
48	140		
46	135		
48	139		
16	044		
308 :	888		

John Edridge, Tawer.

Draughts.

N°	Wt.	N°	Wt.
June 25th Sheep, &c.			
120	097		
140	104		
260 :	201		
Calves.			
04 -	71		
June 29th Sheep.			
120 -	134		
Deer			
04 -	06½		

John Savignac, Oil-Dreſſer

Draughts.

N°	Wt.	N°	Wt.
June 26th			
Sheep, &c.			
200	122		
200	129		
200	127		
200	131		
200	140		
1000	649		
Hides.			
06	72		
Deer.			
100	109		
June 29th			
Deer.			
140	154		
Dogs.			
10	20		

Month and Days.	Remarks.
	Monday, June 25th.
M p 6	Rowland Smith, Tanner, N. to T. O. T. O. N. to M. and Mark'd.
M p 6	John Edridge, Tawer, N. to T. O. T. O. and Mark'd.
M p 7	John Savignac, Oil-Dreſſer, N. to T.O.
M 8	William Matthews, P.M. T.O.
M 9	None elſe to enter.
	Tueſday, June 26th.
M 7	Rowland Smith, Tanner, T.O. N. to M. and mark'd.
M p 7	John Edridge, Tawer, N. to T. O. N. to mark.
M 9	John Savignac, O. D. mark'd.
M 10	None elſe to enter.
	D° June 26th.
E p 6	John Savignac, O.D. T.O. and N· to mark.
E 7	None elſe to enter.
	Wedneſday, June 27th.
M 6	Rowland Smith, Tanner, N. to T.O. ſent to the Office Yeſterday.
M 6	William Matthews, P.M.N. to mark.
M p 6	John Edridge, Tawer, T. O. N. to M. and mark'd.
M 9	None elſe to enter.

Month and Days.	Remarks.
	Thurſday, June 28th.
M p 8	Rowland Smith, Tanner, T.O.
M 10	William Matthews, P.M.N. to T.O. ſent to my Lodgings.
M 11	None elſe to euter.
	Friday, June 29th.
M 8	John Savignac, O. D. marked.
M p 8	William Matthews, P.M. T.O. and marked.
M p 8	John Edridge, Tawer, N. to T. O.N. to M. and marked.
M 10	None elſe to enter.

Form of a Specimen Paper.

Worceſter Collection.
Ditto Diviſion.
Firſt Round.
} *Rowland Smith*, Tanner.

Time of Survey.	Species.	Notices when to take out.	Notices to Mark.	Goods taken out.	N° Charg'd and Mark'd	By Weight or Value.
June 23d	Bazils	25M.6.	N.	328	———	———
	Butts	———	———	19	———	———
Transfer.	Hides	———	———	24	———	———
	Calves	———	———	358	———	———
	Pates	———	———	20	———	———
	Tails	———	———	60	———	———
	Bazils	26M.8.	N.	120	———	———
	Colt	———	———	01	———	———
25 M. p.6	Butts	———	———	———	19	760
	Hides	———	———	———	06	197
	Butts	———	N.	20	———	———
	Bazils	———	———	———	328	345
26 M. 7.	Calves	———	———	———	308	888
	Pates, &c.	———	———	———	80	0:13:3
27 - - -	- - - - - -	28 M.8.	ſent to	the Offi	ce Yeſt	erday.
26 M. 11.	Nil	———	———	———	———	———
	Bazils	———	———	140	———	———
28 M.p.8.	Hogs,&c.	———	———	02	———	———
	Deer	———	———	01	———	———
29 M.p.9.	Nil	———	———	———	———	———

EXPLANATION

OF THE

HIDE LEIDGER.

ON the first Line in Tanners Specimen of Book-keeping, stands the Transfer from preceding Round, *viz.* the Date of the last Survey in old Book, the Notices depending for Taking out and Marking; also the several Numbers and Kinds of Goods, the fractional Part of a Pound Weight, and the unequal Part of *Ad Valorem*, all placed in proper Columns titled for that Purpose: Then follow the Surveys, the first Visit being on *June* 25. M. p. 6. with a Notice to take out the 26. M. 8. also fresh Goods taken out pursuant to the Transferred Notice; at the same Time is a Notice to Mark, and the Transferred Notice to Mark is discharged by Weighing and Marking 19 Butts 760 Pound, and 6 Hides 197 Pound, set forth in their proper Columns; and the said Survey is agreeable to the Draughts, Remarks, and Specimen Paper. The same Method for surveying Tawers, Oil-Dressers, and

Parchment-Makers, muſt be obſerved; and *Note*, when a freſh Notice for taking out Goods is inſerted, the former Notice muſt be cancelled, if no Goods were taken out according to ſuch former Notice; an Example of this is ſhewn in the Tawers Specimen for Book-keeping, on the 26th of *June*. The making up the Leidger is ſo plainly ſet forth in the Schemes for Book-keeping, and alſo in the 15th Article, that there needs nothing further.

Ad Valorem TABLE of equal Parts, *at* 15 *l. per Cent.*

Value.		Duty.		Value.		Duty.	
s.	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*
0	5	0	0¾	10	5	1	6¾
0	10	0	1½	10	10	1	7½
1	3	0	2¼	11	3	1	8¼
1	8	0	3	11	8	1	9
2	1	0	3¾	12	1	1	9¾
2	6	0	4½	12	6	1	10½
2	11	0	5¼	12	11	1	11¼
3	4	0	6	13	4	2	0
3	9	0	6¾	13	9	2	0¾
4	2	0	7½	14	2	2	1½
4	7	0	8¼	14	7	2	2¼
5	0	0	9	15	0	2	3
5	5	0	9¾	15	5	2	3¾
5	10	0	10½	15	10	2	4½
6	3	0	11¼	16	3	2	5¼
6	8	1	0	16	8	2	6
7	1	1	0¾	17	1	2	6¾
7	6	1	1½	17	6	2	7½
7	11	1	2¼	17	11	2	8¼
8	4	1	3	18	4	2	9
8	9	1	3¾	18	9	2	9¾
9	2	1	4½	19	2	2	10½
9	7	1	5¼	19	7	2	11¼
10	0	1	6	20	0	3	0

Ad Valorem TABLE of equal Parts, at 30 *l. per Cent.*

Value.		Duty.		Value.		Duty.	
s.	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*
0	2½	0	0¾	5	2½	1	6¾
0	5	0	1½	5	5	1	7½
0	7½	0	2¼	5	7½	1	8¼
0	10	0	3	5	10	1	9
1	0½	0	3¾	6	0½	1	9¾
1	3	0	4½	6	3	1	10½
1	5½	0	5¼	6	5½	1	11¼
1	8	0	6	6	8	2	0
1	10½	0	6¾	6	10½	2	0¾
2	1	0	7½	7	1	2	1½
2	3½	0	8¼	7	3½	2	2¼
2	6	0	9	7	6	2	3
2	8½	0	9¾	7	8½	2	3¾
2	11	0	10½	7	11	2	4½
3	1½	0	11¼	8	1½	2	5¼
3	4	1	0	8	4	2	6
3	6½	1	0¾	8	6½	2	6¾
3	9	1	1½	8	9	2	7½
3	11½	1	2¼	8	11½	2	8¼
4	2	1	3	9	2	2	9
4	4½	1	3¾	9	4½	2	9¾
4	7	1	4½	9	7	2	10½
4	9½	1	5¼	9	9½	2	11¼
5	0	1	6	10	0	3	0

For the Use of *London* Officers.

Separate Rates to be paid for Hides and Skins, &c. Tan'd, Taw'd, and Dreſs'd in Great-Britain.

		Old Duty l.	s.	d.	Add. Duty l.	s.	d.	
Hides, &c. Tann'd	Sheep and Lamb - - - - at	—	—	½	—	—	1	per lb.
	Butts and Backs - - - Hides - - - - - - - Calves and Kipps - - - Hogs and Dogs - - - at	—	—	1	—	—	½	per Doz.
	Seals - - - - - - - - - at	—	—	¾	—	—	¼	per lb.
	Roans - - - - - - - - - at	—	—	1	—	—	1	per lb.
	Goats tann'd with Shomack - at	—	—	2	—	—	2	per lb.
	Skins & Pieces, &c. ad Valorem, at	15	per	Cent	15	per	Cent	
Hides, &c. Taw'd	Sheep and Lamb - - - - - at	—	—	½	—	—	¾	per lb.
	Calves and Kipps - - - - - at	—	—	1	—	—	½	per lb.
	Seals - - - - - - - - - at	—	—	¾	—	—	¾	per lb.
	Buck and Doe - - - - - - at	—	—	3	—	—	3	per lb.
	Calve Slink without Hair - Dog and Kid - - - - at	—	—	6	—	—	6	per Doz.
	Beaver - - - - - - - - - at	—	1	—	—	1	—	per Doz.
	Calve Slink with Hair - - - at	—	1	6	—	1	6	per Doz.
	Goats - - - - - - - - - at	—	1	6	—	—	6	per Doz.
	Horſe Hides - - - - - - at	—	1	—	—	—	6	per Hide
	All other Hides - - - - - at	—	2	—	—	1	—	per Hide
	Skins & Pieces, &c. ad Valorem, at	15	per	Cent	15	per	Cent	
Hides, &c. Dreſs'd in Oil.	Sheep and Lamb - - - - - at	—	—	1	—	—	2	per lb.
	Hides - - - - - - - - Deer - - - - - - - - Goat and Beaver - - - at	—	—	4	—	—	2	per lb.
	Calve Skins - - - - - - - at	—	—	4	—	—	4	per lb.
	Skins & Pieces, &c. ad Valorem, at	15	per	Cent	—	—	2	per lb.
	Vellum - - - - - - - - at	—	1	—	—	2	—	per Doz.
	Parchment - - - - - - - at	—	—	6	—	1	—	per Doz

For the Use of Country Officers.

Total Rates to be paid for Hides and Skins, &c. Tann'd, Taw'd, and Dreſs'd in Great-Britain.

			l.	s.	d.	
Hides, &c. Tann'd.	Sheep and Lamb, Butts and Backs, Hides, Calves and Kipps, Hogs and Dogs, Seals	at	00	00	1½	per lb.
	Roans	at	00	00	2	per lb.
	Goats Tanned with Shomack	at	00	00	4	per lb.
	Skins and Pieces, &c. ad Valorem	at	30	00	0	per Cent.
Hides, &c. Taw'd.	Sheep and Lamb	at	00	00	1¼	per lb.
	Calves and Kipps, Seals	at	00	00	1½	per lb.
	Buck and Doe	at	00	00	6	per lb.
	Calve Slink without Hair, Dog and Kid	at	00	01	0	per Doz.
	Beaver and Goat	at	00	02	0	per Doz.
	Calve Slink with Hair	at	00	03	0	per Doz.
	Horſe Hides	at	00	01	6	per Hide
	All other Hides	at	00	03	0	per Hide
	Skins and Pieces, &c. ad Valorem,	at	30	00	0	per Cent.
Hides, &c. dreſs'd in Oil.	Sheep and Lamb	at	00	00	3	per lb.
	Hides, Deer, Goat and Beaver	at	00	00	6	per lb.
	Calve Skins	at	00	00	8	per lb.
	Skins and Pieces, &c. ad Valorem at 15 l. per Cent. and at	at	00	00	2	per lb.
	Vellum	at	00	03	0	per Doz.
	Parchment	at	00	01	6	per Loz.

FINIS